House Bill 128 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 70th, Jones of the 46th, England of the 108th, Mosby of the 90th, Nix of the 69th, and others

A BILL TO BE ENTITLED
AN ACT

1   To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to

2   exemptions from state sales and use tax, so as to provide for an exemption with respect to the

3   sale of certain school supplies, clothing, footwear, computers, and computer related

4   accessories for a limited period of time; to provide for an exemption from sales and use tax

5   with respect to certain sales of certain energy efficient products for a limited period of time;

6   to provide an effective date; to repeal conflicting laws; and for other purposes.

7   BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8   **SECTION 1.**

9   Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from

10 state sales and use tax, is amended by revising subparagraph (A) of paragraph (75) as

11 follows:

12   "(75)(A) The sale of any covered item. The exemption provided by this paragraph

13   shall apply only to sales occurring during a period commencing at 12:01 A.M. on

14   ~~August 3, 2006~~ August 2, 2007, and concluding at 12:00 Midnight on ~~August 6, 2006~~

15   August 5, 2007."

16   **SECTION 2.**

17 Said Code section is further amended by revising subparagraph (A) of paragraph (82) as

18 follows:

19   "(82)(A) Purchase of energy efficient products with a sales price of $1,500.00 or less

20   per product purchased for noncommercial home or personal use. The exemption

21   provided by this paragraph shall apply only to sales occurring during a period

22   commencing at 12:01 A.M. on ~~August 3, 2006~~ October 4, 2007, and concluding at

23   12:00 Midnight on ~~August 6, 2006~~ October 7, 2007."

1   **SECTION 3.**

2   This Act shall become effective upon its approval by the Governor or upon its becoming law

3   without such approval.

4   **SECTION 4.**

5   All laws and parts of laws in conflict with this Act are repealed.